

**Illinois Department of Revenue
Regulations**

Title 86 Part 100 Section 100.5000 Time for Filing Returns: Individuals (IITA Section 505)

TITLE 86: REVENUE

**PART 100
INCOME TAX**

SUBPART N: TIME AND PLACE FOR FILING RETURNS

Section 100.5000 Time for Filing Returns: Individuals (IITA Section 505)

- a) Unless, pursuant to Illinois Income Tax Act (IITA) Section 602, an extension of time for filing a return is granted, returns shall be filed on or before the due dates specified below.
 - 1) **Individuals**
Under IITA Section 505(a)(2), the annual return of an individual or married couple is required to be filed on or before the 15th day of the fourth month following the close of the individual's or married couple's taxable year. The final return of a decedent shall be filed at the time (extensions included) that it would have been due had the decedent not died.
 - 2) **Corporations (Including Subchapter S Corporations)** Under IITA Section 505(a)(1), except as provided by subsection (6), the annual return of a corporation is required to be filed on or before the 15th day of the third month following the close of the corporation's taxable year unless the income or loss of a taxpayer is reported for federal purposes on a return with a due date later than the 15th day of the third month following the close of the taxable year, in which case the same due date shall apply to the corresponding Illinois return.
 - 3) **Cooperatives**
The annual return of a cooperative is required to be filed on or before the 15th day of the ninth month following the close of the cooperative's taxable year. For purposes of this regulation, a cooperative is any taxpayer that derives its base income under IITA Section 203(e)(2)(F) from federal taxable income determined in accordance with 26 U.S.C 1381 through 1388.
 - 4) **Partnerships**
Under IITA Section 505(a)(2), the annual return of a partnership is required to be filed on or before the 15th day of the fourth month following the close of the partnership's taxable year.
 - 5) **Estates and Trusts**

Under IITA Section 505(a)(2), the annual return of an estate or trust is required to be filed on or before the 15th day of the fourth month following the close of taxable year of the estate or trust.

6) Exempt Organizations

Under IITA Section 505(a)(3), the annual return of an organization which is exempt from the Federal income tax pursuant to Internal Revenue Code (IRC) Section 501(a) (other than an employees' trust described in IRC Section 401(a)) is required to be filed on or before the 15th day of the fifth month following the close of the taxable year of the exempt organization.

- b) Due Date that Falls on Saturday, Sunday or a Holiday Pursuant to Section 1.11 of "AN ACT to revise the law in relation to the construction of the statutes" (Ill. Rev. Stat. 1985, ch. 1, par. 1012), if the due date for any return or other report or payment falls on Saturday, Sunday or a Holiday, such due date shall be considered to be the next business date either for the purpose of submitting such return or other report or payment by mail or for the purpose of submitting such return or other report or payment in person.

(Source: Amended at 12 Ill. Reg. 6748, effective March 25, 1988)